

**EXHIBIT 3-A**

**Compensation by Timekeeper**  
**January 1, 2023 through March 31, 2023**

Name of Professional Person	Position, Year Admitted and Area of Expertise	Total Hours Billed	Hourly Billing Rate	Total Compensation
<b>PARTNERS &amp; COUNSEL</b>				
Charles R. Gibbs	Partner; Admitted in 1978; Restructuring & Insolvency	80.00	\$1,680.00	\$131,880.00
Joel C. Haims	Partner, Admitted in 1994; Trial	46.60	\$1,500.00	\$69,900.00
Kristin Going	Partner, Admitted in 2002; Restructuring & Insolvency	152.40	\$1,395.00	\$212,598.00
Stacy Lutkus	Partner, Admitted in 2003; Restructuring & Insolvency	292.40	\$1,305.00	\$381,582.00
Guyon Knight	Partner; Admitted in 2012; Trial	1.10	\$1,215.00	\$1,336.50
Greer Griffith	Partner; Admitted in 2014; Trial	94.30	\$1,170.00	\$105,007.50
<b>ASSOCIATES</b>				
Jane A. Gerber	Associate; Admitted in 2014; Restructuring & Insolvency	13.90	\$1,125.00	\$15,637.50
Daniel Thomson	Associate; Admitted in 2019; Restructuring & Insolvency	102.40	\$1,035.00	\$105,984.00
Natalie Rowles	Associate; Admitted in 2018; Restructuring & Insolvency	136.80	\$995.00	\$136,116.00
Chris J. Whalen	Associate; Admitted in 2019; Trial	95.30	\$995.00	\$87,908.25
David W. Giattino	Associate; Admitted in 2011; Restructuring & Insolvency	24.20	\$955.00	\$23,111.00
Landon Foody	Law Clerk; Admitted in: N/A; Restructuring & Insolvency	39.10	\$750.00	\$29,325.00
<b>PARAPROFESSIONALS</b>				
Daniel Northrop	Paralegal; Restructuring & Insolvency	137.40	\$640.00	\$87,936.00
Cathy Greer	Paralegal; Restructuring & Insolvency	0.20	\$485.00	\$97.00
John Hoffman	Research Manager; Research & Libraries	4.40	\$310.00	\$1,364.00